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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN ALLEGED ADMINISTRATIVE EXPENSES ON
ACCOUNT OF EMPLOYEE OBLIGATIONS)**

The debtors and debtors in possession in the
above-captioned jointly-administered cases (collectively,

the "Debtors"),¹ hereby object and move this Court, pursuant to sections 105, 502 and 503 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules"), for an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims (as defined herein) as set forth herein. In support of the Objection, the Debtors respectfully represent as follows:

SUMMARY OF OBJECTION

1. The Debtors object to each Claim (as defined herein) because each Claim arose prior to the Petition Date. As a result, the Claims are not entitled to administrative priority. Thus, the Claims should be reclassified as general unsecured claims.

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for the Debtors is 4951 Lake Brook Drive, Suite #500, Glen Allen, VA 23060.

2. In addition, each Claimant (as defined herein) filed another proof of claim -- the Existing Claims (as defined herein) -- asserted (or should have been asserted) against the same Debtor, asserting the same liability, and based upon the same underlying basis and claim.² Thus, if the Claims were reclassified, such Claims should subsequently be disallowed as late-filed and duplicative of the Existing Claims, which would involve unnecessary time, delay and expense. To avoid these results, more effectively administer the claims resolution process, and eliminate unnecessary subsequent objections, the Debtors request that the Court disallow the Claims.

JURISDICTION AND VENUE

3. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

4. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Rule 3007-1.

² The Existing Claim is not always in the same amount as the Claim. In each case, however, the Claim and the Existing Claim were asserted on account of the same underlying obligation.

BACKGROUND

A. The Bankruptcy Cases.

5. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

6. Pursuant to Bankruptcy Code sections 1107 and 1108, the Debtors are continuing as debtors in possession.

7. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

8. On January 16, 2009, the Court authorized the Debtors, among other things, to commence liquidation and conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors' remaining stores. The going out of business sales concluded on or about March 8, 2009.

9. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of

Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009, and confirmation on the Plan is currently scheduled for November 23, 2009.

10. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

B. General Bar Date.

11. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases, pursuant to 28 U.S.C. § 156(c).

12. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

13. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. §

105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). Pursuant to the Claims Bar Date Order, this Court further approved the form of the claims bar date notice, attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice"), and the manner of service thereof.

14. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties, including all of the Debtors' current employees and former employees for the three years prior to the Petition Date (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

C. Administrative Bar Date.

15. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (I) Setting Administrative Bar Date and Procedures for Filing and Objecting to Administrative Expense Request and (II)

Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Expense Bar Date Order").

16. Pursuant to the Administrative Expense Bar Date Order, the deadline for filing all administrative expense requests arising before April 30, 2009 against the Debtors was 5:00 p.m. (Pacific) on June 30, 2009 (the "Administrative Bar Date"). Pursuant to the Administrative Expense Bar Date Order, this Court further approved the form of the administrative expense bar date notice, attached as Exhibit A to the Administrative Expense Bar Date Order (the "Administrative Expense Bar Date Notice"), and the manner of service thereof.

17. On or before May 22, 2009, KCC served a copy of the Administrative Expense Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, and certain other parties, including all of the Debtors' current employees and former employees for the three years prior to the Petition Date (Docket No. 4609). In addition, on May 21, 2009, the Debtors published the Administrative Expense Bar Date Notice in The Wall Street Journal (Docket No. 3968), The Financial Times (Docket No. 3970) and The Richmond Times-Dispatch (Docket No. 3969).

18. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

D. The Award Programs.

1. The Long-Term Incentive Program.

19. Prior to the Petition Date, on or about October 9, 2008, Circuit City Stores, Inc. ("Circuit City") implemented a long-term performance-based incentive program (the "Long-Term Incentive Program") pursuant to which certain employees (the "Long-Term Incentive Program Participants") were eligible to earn cash incentive awards (the "Long-Term Cash Awards") based on certain company performance criteria. A sample letter setting out the terms of the Long-Term Incentive Program (the "Long-Term Incentive Program Sample Letter"), is attached hereto as Exhibit D.

20. Under the Long-Term Incentive Program, the Long-Term Cash Awards were dated September 29, 2008. See Long-Term Incentive Program Sample Letter at p. 1.

21. In connection with the General Bar Date, certain Long-Term Incentive Program Participants (as defined herein) filed proofs of claims on account of amounts allegedly due under the Long-Term Incentive Program. In

connection with the Administrative Bar Date, such Long-Term Incentive Program Participants also filed administrative expense requests on account of amounts allegedly due under the Long-Term Incentive Program.

2. The Cash Retention And Long-Term Cash Award Programs.

22. Prior to the Petition Date, on or about January 3, 2008, the Debtors implemented a special cash retention award program (the "Cash Retention Program") pursuant to which certain employees (the "Cash Retention Program Participants") were eligible to earn cash retention awards (the "Cash Retention Awards").

23. Similarly, on or about January 4, 2008, the Debtors implemented a long-term cash award program (the "Long Term Cash Award Program" and together with the Cash Retention Program, the "Cash Award Programs") pursuant to which certain non-management employees (the "Long Term Cash Award Program Participants" and together with the Cash Retention Program Participants, the "Cash Award Programs Participants") were eligible to earn cash awards staggered over the following three years, beginning in 2009 (the "Long Term Cash Awards" and together with the Cash Retention Awards, the "Cash Awards").

24. Sample letters, setting out the terms of the Cash Award Programs (the "Cash Award Programs Sample Letters"), are attached hereto as Exhibit E.

25. Under the Cash Award Programs, the Cash Awards were dated January 1, 2008. See Cash Award Programs Sample Letters at p. 1.

26. In connection with the General Bar Date, certain of the Cash Award Programs Participants filed claims on account of amounts allegedly due under the Cash Award Programs. In connection with the Administrative Bar Date, such Cash Award Programs Participants also filed administrative expense requests on account of amounts allegedly due under the Cash Award Programs.

3. The Short-Term Incentive Program.

27. Prior to the Petition Date, Circuit City Stores, Inc. ("Circuit City") had an annual short-term performance-based incentive program, which most recently began on March 1, 2008 (the "Short-Term Incentive Program"), pursuant to which certain employees (the "Short-Term Incentive Program Participants") were eligible to earn cash incentive awards (the "Short-Term Cash Awards") based on company performance criteria and, except with respect to senior vice presidents and above, individual performance.

The presentation that was provided to all participants is attached hereto as Exhibit F.

28. Prior to the Petition Date, eligible employees were automatically enrolled in the Short-Term Incentive Program at the beginning of each fiscal year, which commenced on March 1 of the preceding calendar year. Accordingly, for fiscal year 2009, the Short-Term Incentive Program commenced on March 1, 2008. The performance period with respect to individual performance likewise commenced on March 1, 2008. The company performance criteria were revised in September of 2008, and the performance period with respect to such goals commenced on October 1, 2008. See Short-Term Incentive Program Sample Letter at p. 1, 5.

29. In connection with the General Bar Date, certain of the Short-Term Incentive Program Participants filed proofs of claims on account of amounts allegedly due under the Short-Term Incentive Program. In connection with the Administrative Bar Date, such Short-Term Incentive Program Participants also filed administrative expense requests on account of amounts allegedly due under the Short-Term Incentive Program.

4. The Chairman's Award Program.

30. Each year, the Debtors recognized certain employee achievements through an additional compensation program (the "Chairman's Award Program"). On or about July 22, 2008, the Debtors implemented the Chairman's Award Program pursuant to which certain employees (the "Chairman's Award Recipients") were eligible to earn cash awards (the "Chairman's Awards"). A sample letter, setting out the terms of the Chairman's Award Program (the "Chairman's Award Program Sample Letter"), is attached hereto as Exhibit G.

31. Under the Chairman's Award Program, the Chairman's Awards were dated July 1, 2008. See Chairman's Award Program Sample Letter at p. 1.

32. In connection with the General Bar Date, certain of the Chairman's Award Recipients filed claims on account of amounts allegedly due under the Chairman's Award Program. In connection with the Administrative Bar Date, such Chairman's Award Recipients also filed administrative expense requests on account of amounts allegedly due under the Chairman's Award Program.

5. The Phantom Stock Program.

33. On or about January 3, 2008, Circuit City implemented a phantom stock award program (the "Phantom

Stock Program") pursuant to which certain employees (the "Phantom Stock Program Participants") were eligible to earn incentive awards in the form of phantom stock units (the "Phantom Stock Awards"). A sample letter, setting out the terms of the Phantom Stock Program (the "Phantom Stock Program Sample Letter"), is attached hereto as Exhibit H.

34. Under the Phantom Stock Program, the Phantom Stock Awards were dated January 1, 2008. See Phantom Stock Program Sample Letter at p. 1.

35. In connection with the General Bar Date, certain of the Phantom Stock Program Participants filed claims on account of amounts allegedly due under the Phantom Stock Program. In connection with the Administrative Bar Date, such Phantom Stock Program Participants also filed administrative expense requests on account of amounts allegedly due under the Phantom Stock Program.

6. The Restricted Stock Program.

36. On various dates prior to the Petition Date, Circuit City implemented a restricted stock award program (the "Restricted Stock Program" and together with the Long-Term Incentive Program, the Cash Retention Program, the Short-Term Incentive Program, the Chairman's Award Program and the Phantom Stock Program, the "Award Programs")

pursuant to which certain employees (the "Restricted Stock Program Participants" and together with the Long-Term Incentive Program Participants, the Cash Retention Program Participants, the Short-Term Incentive Program Participants, the Chairman's Award Participants and the Phantom Stock Program Participants, the "Award Program Participants") were eligible to earn awards in the form of restricted stock shares (the "Restricted Stock Awards" and together with the Long-Term Cash Awards, the Cash Retention Awards, the Short-Term Cash Awards, the Chairman's Awards and the Phantom Stock Awards, the "Awards"). A sample letter, setting out the terms of the Restricted Stock Program (the "Restricted Stock Program Sample Letter"), is attached hereto as Exhibit I.

37. Under the Restricted Stock Program, the Restricted Stock Awards were dated on various dates prior to the Petition Date. See Restricted Stock Program Sample Letter at p. 1.

38. In connection with the General Bar Date, certain of the Restricted Stock Program Participants filed claims on account of amounts allegedly due under the Restricted Stock Program. In connection with the Administrative Bar Date, such Restricted Stock Program

Participants also filed administrative expense requests on account of amounts allegedly due under the Restricted Stock Program.

7. Employment Agreements.

39. At various dates prior to the Petition Date, the Debtors entered into employment agreements (the "Employment Agreements") with certain of the Claimants pursuant to which such Claimants were eligible to earn certain severance or other payments in the event of the Claimant's termination without cause or other separation.³

40. In connection with the General Bar Date, certain of the Claimants filed claims on account of amounts allegedly due under the Employment Agreements.⁴ In connection with the Administrative Bar Date, such Claimants also filed administrative expense requests on account of amounts allegedly due under the Employment Agreements.

OBJECTION TO CLAIMS AND RELIEF REQUESTED

41. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A (i)

³ Due to confidentiality provisions in the employment agreements, a sample was not attached. However, various Claimants attached their agreements to the Claims. In addition, the Debtors will provide copies of all of the Employment Agreements to the Court under seal if the Court determines that a review of such agreements is necessary.

⁴ Additionally, one Claimant, Mr. John Kelly, attached his supplemental 401k statement.

disallowing the claims listed on Exhibit C attached hereto (collectively, the "Claims"). For ease of reference, Exhibit B is organized as an alphabetical listing by claimant (the "Claimants"), with a cross-reference by claim number.

BASIS FOR OBJECTION

42. Each Claim was asserted as an administrative expense for amounts allegedly owed under one of the Award Programs or the Employment Agreements. As set forth below, however, each of the Claims arose pre-petition. Indeed, in each case, the Claimant has also filed a proof of claim for a general unsecured or unsecured priority claim on account of the same obligation (the "Existing Claims").⁵ Because the Claims all arose pre-petition and the Claimant admitted as much by filing the Existing Claims, the Claims are not entitled to administrative priority and should be reclassified to general unsecured claims. Moreover, each of the Claims were filed after the General Bar Date. Accordingly, rather than reclassify and thereafter disallow as duplicative or late, the Claims should be disallowed in their entirety. Each of the Claimants, however, will have

⁵ The Existing Claim is not always in the same amount as the Claim. In each case, however, the Claim and the Existing Claim were asserted on account of the same underlying obligation.

his or her Existing Claim, subject to the rights of the Debtors to object to such Existing Claims on any grounds applicable law permits.

I. THE CLAIMS ARE NOT ALLOWABLE AS ADMINISTRATIVE EXPENSE CLAIMS BECAUSE THEY AROSE PRIOR TO THE PETITION DATE.

43. Section 101(5) of the Bankruptcy Code defines "claim" to include, among other things,

(A) a right to payment, whether or not such right to payment is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured

11 U.S.C. § 101(5)(A)(emphasis added). As the Supreme Court has held and the highlighted words make clear, the definition of "claim" is to be broadly construed and applied. See Pennsylvania Dep't of Pub. Welfare v. Davenport, 495 U.S. 552, 558 (1990) ("Congress chose expansive language" in defining "claim").

44. Importantly, under section 101(5)(A), although a cause of action might not be ripe to bring suit, the holder of a potential cause of action may nonetheless still have a "claim" under section 101(5)(A). In re National Gypsum Co., 139 B.R. 397, 405 (N.D. Tex. 1992) (citing In re Remington Rand Corp., 836 F.2d 825 (3d Cir. N.J. 1988)). Specifically, as emphasized above, the

definition of claim includes "contingent" claims, i.e., contingent rights of payment. See id.; 11 U.S.C. § 101(5)(A). Although the Bankruptcy Code does not define the word "contingent", the Fourth Circuit Court of Appeals has adopted a very broad definition of "contingent" for purposes of Bankruptcy Code section 101(5)(A). See A.H. Robins, 839 F.2d at 202 (adopting the definition found in BLACKS LAW DICTIONARY 5th Ed., 1979). In particular, in A.H. Robins, the Fourth Circuit Court of Appeals defined "contingent" as:

Possible, but not assured; doubtful or uncertain; conditioned upon the occurrence of some future event which is itself uncertain, or questionable. Synonymous with provisional. This term, when applied to a use, remainder, devise, bequest, or other legal right or interest, implies that no present interest exists, and that whether such interest or right ever will exist depends upon a future uncertain event.

A.H. Robins Co., 839 F.2d at 202 (emphasis added).

45. The Fourth Circuit has relied on the inclusion of contingent claims in the definition of claim in determining when a claim arises under the Bankruptcy Code. In particular, the Fourth Circuit Court of Appeals applies the "conduct test" to determine when a claim arises. See Grady v. A.H. Robins Co., 839 F.2d 198, 201-02 (4th Cir. 1988). Under the conduct test, a claim arises when the event or conduct giving rise to the claim first occurs.

See, e.g., id. at 202-03; In re Camellia Food Stores, Inc., 287 B.R. 52, 57 (Bankr. E.D. Va. 2002)(noting that Fourth Circuit, in A.H. Robins, applied a conduct test whereby the events giving rise to a pre-petition claim must occur pre-petition for the claim to arise pre-petition); see also In re U.S. Airways, 2007 WL 3231573, *3 (Bankr. E.D. Va. 2007) ("A debt 'arises,' for bankruptcy purposes, not when the effects are felt but when the act giving rise to the liability occurs.").

46. It is well-established in this Circuit that, under the conduct test, claims arising under a pre-petition contract arise pre-petition. See, e.g., Stewart Foods, Inc. v. Broecker (In re Stewart Foods, Inc.), 64 F.3d 141, 145 (4th Cir. 1995) ("[R]egardless of the nature of the contract, if at the time of the bankruptcy filing the debtor has an obligation under the contract to pay money to the non-debtor party, that obligation is handled as a pre-petition claim in the bankruptcy proceedings."); In re Dornier Aviation (North America), Inc., 2002 WL 31999222, *7 (Bankr. E.D. Va. 2002) ("The claim of a creditor arising under a prepetition contract is simply a general unsecured claim in the bankruptcy case. . . ." (citation omitted)).

47. Indeed, applying the Fourth Circuit's conduct test, this Court has explicitly held that claims under an employee benefit program entered into prior to the petition date arise pre-petition. Thompson v. Board of Directors of Fairfax Cty. Police Officers Retirement Sys., 182 B.R. 140, 153 (Bankr. E.D. Va. 1995), aff'd, 92 F.3d 1182 (4th Cir. 1996). Specifically, in Thompson, the employee-claimant became a participant in a retirement program when he commenced his employment, prior to the petition date. Id. at 144. The employee was not eligible to receive his retirement benefits unless or until he completed 25 years of service with his employer. Id. at 145. Although the employee did not reach the 25-year mark until after the petition date, this Court found that the employee's claim for retirement benefits arose prior to the petition date, at the time the employee became a participant in the retirement plan. Thompson, 182 B.R. at 153.

48. As the Thompson Court explained:

Following [A.H. Robins], we believe that Thompson's right to payment for retirement benefits arose when he joined the police department in 1969, and thus became a participant in the plan. To be sure, at the time Thompson filed his petition, his right to receive retirement benefits depended on his obtaining 25 years of creditable service. Yet this 25-year requirement was merely a contingency Thompson had

to meet in order to have an immediate right to payment.

Id.

49. Similarly, here each of the Award Programs stated that the Award was effective prior to the Petition Date. Under the terms of the Award Programs, payment of the Awards was contingent upon satisfaction of the conditions for vesting for each Award -- generally, continued employment on the vesting date and, for the Long-Term and Short-Term Incentive Programs, satisfaction of performance conditions. In other words, the claim was contingent upon satisfaction of the vesting requirements set forth by each program. Accordingly, as of the Petition Date, each of the Claimants had a claim for the amount of the Award under the applicable program.

50. Moreover, the fact that some or all of such claims ultimately may have vested after the Petition Date does not render the claim post-petition. See Thompson, 182 B.R. at 153 ("A debt can be absolutely owing prepetition even though that debt would never have come into existence except for postpetition events." (quoting United States v. Gerth, 991 F.2d 1428, 1434 (8th Cir. 1993))); id. ("The character of a claim is not transformed from prepetition to

postpetition simply because it is contingent, unliquidated, or unmatured when the debtor's petition is filed." (quoting Braniff Airways, Inc. v. Exxon Co., 814 F.2d 1030, 1036 (5th Cir. 1987))).

51. This Court has reached the same result with respect to pre-petition employment agreements. In Dornier Aviation, the court found that a claim for severance for an employee who was terminated 86 days after the petition date was a pre-petition claim where the employment contract under which the claim arose was entered into prior to the bankruptcy filing. Dornier Aircraft, 2002 WL 31999222 at *6-7. In reaching this conclusion, the court stated that:

Here, [the employee's] right to severance pay is solely a creature of a contract that was entered into prepetition. Upon entry into the agreement, he acquired a contractual right to receive severance pay if he were later to be involuntarily terminated. Since the triggering event had not yet occurred on the date the bankruptcy petition was filed, any claim to severance pay was contingent on that date. The Bankruptcy Code's definition of 'claim,' however, is not limited to rights to payment that are matured on the filing date.

Id. at *6.

52. Likewise, each of the Employment Agreements provided that such agreement was effective prior to the Petition Date. Moreover, each of the Claims for severance payments is "solely a creature of" such pre-petition

Employment Agreement. The fact that the severance payments were triggered, and thus became non-contingent, after the Petition Date does not alter the pre-petition nature of the Claims.

53. Accordingly, the Debtors respectfully request that the Court sustain the Objection and disallow the Claims.

II. THE CLAIMS ARE NOT ALLOWABLE AS ADMINISTRATIVE EXPENSE CLAIMS BECAUSE THEY DO NOT ARISE OUT OF A TRANSACTION WITH THE DEBTOR IN POSSESSION.

54. In order to determine whether a claim qualifies as an administrative expense, the Fourth Circuit has established a two-part test: "(1) the claim must arise out of a post-petition transaction between the creditor and the debtor-in-possession (or trustee) and (2) the consideration supporting the claimant's right to payment must be supplied to and beneficial to the debtor-in-possession in the operation of the business." Devan v. Simon DeBartolo Group, L.P. (In re Merry-Go-Round Enters., Inc.), 180 F.3d 149, 157 (4th Cir. 1999) (quoting Stewart Foods, 64 F.3d at 145 n.2); see also In re Baseline Sports, Inc., 393 B.R. 105, 130 (Bankr. E.D. Va. 2008).

55. Here, the first requirement is plainly not met. In particular, the Long-Term Incentive Program, the

Cash Retention Program, the Chairman's Award Program, the Phantom Stock Program and the Restricted Stock Program provided that employees became Award Program Participants by executing and returning a copy of the letter setting forth the terms of the applicable Award Program by the deadline set forth in such letter. See Long-Term Incentive Program Sample Letter at p. 4 (establishing November 1, 2008 acceptance deadline); Cash Retention Program Sample Letter at p. 3 (establishing February 1, 2008 acceptance deadline); Chairman's Award Program Sample Letter at p. 3 (establishing August 1, 2008 acceptance deadline); Phantom Stock Program Sample Letter at p. 2 (establishing February 1, 2008 acceptance deadline); Restricted Stock Program Sample Letter at p. 3 (establishing July 31, 2006 acceptance deadline). In each case, this deadline occurred prior to the Petition Date. See id. As set forth above, Claimants were automatically enrolled in the Short-Term Incentive Program on March 1, 2008. Similarly, each of the Employment Agreements were executed prior to the Petition Date. Thus, each of the Award Program and Employment Agreements was executed (where execution was necessary) and became effective prior to the Petition Date. Therefore, the

transactions giving rise to the Claims occurred pre-petition.

56. Moreover, this Court has noted that the Fourth Circuit has expressed a policy "not to saddle debtors with special post-petition obligations lightly or give preferential treatment to certain select creditors."

Dornier Aviation (North America), Inc., 2002 WL 31999222 at *6 (citing Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994)). Consistent with that policy, as noted above, the Dornier Court held that "[t]he claim of a creditor arising under a prepetition contract is simply a general unsecured claim in the bankruptcy case even if the time for performance - and hence, the breach -- occurs post-petition." Dornier Aviation (North America), Inc., 2002 WL 31999222 at *7 (citing Stewart Foods, 64 F.3d at 146)).

This is true regardless of whether the contract is executory on the petition date, so long as the contract has not been assumed by the debtor in possession. Id. ("Only if the prepetition contract is assumed, or the party enters into a new contract with the trustee or debtor in possession, are the claims for its breach entitled to administrative expense status.") Here, none of the agreements with respect to the Award Programs and none of the Employment Agreements have

been assumed.⁶ Consequently, such Claims are not entitled to administrative expense priority.

57. Accordingly, the Debtors respectfully request that the Court sustain the Objection and disallow the Claims.

III. AS PRE-PETITION CLAIMS, THE CLAIMS SHOULD BE DISALLOWED BECAUSE THEY WERE FILED AFTER THE GENERAL BAR DATE AND ARE DUPLICATIVE OF THE EXISTING CLAIMS.

58. As set forth above, although the Claims were filed as administrative expenses, each of the Claims arose

⁶ Indeed, on the Petition Date, the Debtors filed a motion seeking, among other things, authorization to continue certain employee programs and practices post-petition in the ordinary course (D.I. 6; the "Employee Practices Motion"). Under the Employee Practices Motion, however, the Debtors did not seek to continue the Award Programs or make severance payments. As stated in the Employee Practice Motion:

[T]he Debtors have in place a number of other policies and programs, including, severance policies, certain additional short-term and long-term incentive plans and a board of directors deferred compensation plan. At this time, the Debtors are not requesting authorization to make payments on account of prepetition amounts owed in connection with such policies and plans. The Debtors are also not seeking authorization at this time to continue such programs in the ordinary course. The Debtors are currently evaluating their need and ability to continue such programs and will seek relief with respect to such programs in later motions, as needed.

Employee Practices Motion at 38. Thus, the Debtors did not seek, or obtain, authorization to continue the Award Programs or to honor severance payments under the Employment Agreements after the Petition Date.

pre-petition and, accordingly, cannot be allowed as an administrative expense. If the Claims were reclassified as general unsecured claims, such Claims would be subject to disallowance both because they were filed after the General Bar Date and because they are duplicative of the Existing Claims.

59. Accordingly, by this Objection, the Debtors seek to disallow the Claims to avoid the time, expense and delay of the Debtors' and the Court's resources that would be associated with first reclassifying the Claims and then separately objecting to the reclassified Claims as late-filed or duplicative.

A. If Reclassified, the Claims Should be Disallowed as Late-Filed.

60. Pursuant to the Claims Bar Date Order, all creditors were required to file proofs of claim for claims arising prior to the Petition Date. In that regard, the Claims Bar Date Order provides in relevant part:

Pursuant to Bankruptcy Rule 3003(c)(3), all "entities" and "persons" (as defined respectively in 11 U.S.C. § 101(15) and (41)), except any governmental unit (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5)) arising before the Petition Date against any of the Debtors are required to file with the Debtors' Claims Agent (as

defined below), on or before 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . . Pursuant to Bankruptcy Rule 3003(c) and Bankruptcy Code section 502(b)(9), any governmental units (as defined in 11 U.S.C. § 101(27)) that are creditors holding or wishing to assert "claims" (as defined in 11 U.S.C. § 101(5)) arising before the Petition Date against any of the Debtors are required to file, on or before 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date") a separate, completed, and executed proof of claim form (conforming substantially to Official Bankruptcy Form No. 10) on account of any such claims in accordance with the procedures set forth below.

. . . Any creditor that is required to file but fails to file a proof of claim for its claim in accordance with the procedures set forth in this order on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and

their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim.

Bar Date Order, ¶¶ 2, 3, 12

61. Furthermore, the Claims Bar Date Notice provides in relevant part:

CONSEQUENCES OF FAILURE TO FILE PROOF OF CLAIM Any creditor that is required to file but fails to file a proof of claim for its Claim in accordance with the procedures set forth herein on or before the General Bar Date, the Governmental Bar Date, or such other date established hereby (as applicable) shall be forever barred, estopped, and enjoined from: (a) asserting any Claim against the Debtors that (i) is in an amount that exceeds the amount, if any, that is set forth in the Schedules as undisputed, noncontingent, and unliquidated or (ii) is of a different nature or in a different classification (any such claim referred to as an "Unscheduled Claim") and (b) voting upon, or receiving distributions under, any plan or plans of reorganization in these chapter 11 cases in respect of an Unscheduled Claim; and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such Unscheduled Claim. If it is unclear from the Schedules and Statements whether your Claim is disputed, contingent or unliquidated as to amount or is otherwise properly listed and classified, you must file a proof of claim on or before the General Bar Date. Any Entity that relies on the Schedules and Statements bears responsibility for determining that its Claim is accurately listed therein.

Claims Bar Date Notice, p. 5 (emphasis in original).

62. Thus, pursuant to the Claims Bar Date Order and Claims Bar Date Notice, should the Claims be reclassified as general unsecured claims, such Claims should be disallowed as late-filed. This conclusion is supported by applicable law.

63. Bar dates for asserting claims in chapter 11 bankruptcy cases serve extremely important purposes. "The requirement of a Bar Date in Chapter 11 enables the debtor . . . to establish the universe of claims with which it must deal and the amount of those claims." In re A.H. Robins Co., Inc., 129 B.R. 457, 459 (Bankr. E.D. Va. 1991). Premised on the imperative purpose of finality of asserting claims against a debtor, courts have not allowed claims filed by creditors after the bar date, absent special circumstances. See In re Provident Hosp., Inc., 122 B.R. 683, 685 (D. Md. 1990), aff'd, 943 F.2d 49 (4th Cir. 1991) (unpublished opinion) ("Because Bean did not timely file his bankruptcy claim after having been given constitutionally sufficient notice, his claim is barred under well-settled authority, 11 U.S.C. 1141(d) and Bankruptcy Rule 3003(c)(2).").

64. While the Claims may have been filed prior to the Administrative Bar Date, they were filed in the present

cases after the General Bar Date. Accordingly, if the Claims are reclassified as general unsecured claims, such reclassified Claims would be subsequently disallowed pursuant to the Claims Bar Date Order.

65. This Court has previously granted similar relief in these chapter 11 cases. See, e.g., In re Circuit City Stores, Inc., Case No. 08-35653(KRH) (Bankr. E.D. Va. Jul. 20, 2009)(Docket Nos. 4169, 4170).

B. If Reclassified, the Claims Should be Disallowed as Duplicative of the Existing Claims.

66. Prior to filing the Claims for administrative expense priority, the Claimants also filed the Existing Claims asserting general unsecured claims for amounts allegedly owed under the Award Programs. For each Claimant, the later-filed Claim reasserts the same underlying liability previously set forth in the Existing Claim.

67. Accordingly, if the Claims were reclassified as general unsecured claims, such Claims would state a claim against the same Debtor, asserting the same liability, based upon the same underlying basis and claim, and asserting the

same classification as the Existing Claims.⁷ Such repetitive claims should be disallowed.

68. This Court has previously granted similar relief in these chapter 11 cases. See, e.g., In re Circuit City Stores, Inc., Case No. 08-35653(KRH) (Bankr. E.D. Va. Jul. 20, 2009)(Docket No. 4172).

69. For the foregoing reasons, the Debtors respectfully request that the Court sustain the Objection.

RESERVATION OF RIGHTS

70. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims and the Existing Claims. Accordingly, the Claims and the Existing Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any grounds that bankruptcy or non-bankruptcy law permits. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

⁷ The Existing Claim is not always in the same amount as the Claim. In each case, however, the Claim and the Existing Claim were asserted on account of the same underlying obligation.

NOTICE AND PROCEDURE

71. Notice of this Objection has been provided to all Claimants that are the subject to this Objection, as identified on Exhibit B, and to parties in interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order"), Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil Procedure 4. In particular, the Debtors have served the Objection as follows: (a) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (b) to the extent counsel for a Claimant has appeared on the Claimant's behalf in the Debtors' bankruptcy cases, by first class mail, postage prepaid, on such counsel. The Debtors submit that service as set forth herein constitutes due and sufficient service of this Objection.

72. To the extent any Claimant files and properly serves a response to this Objection by 4:00 p.m. ET on November 16, 2009 (the "Objection Deadline") as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding Claimant at 10:00 a.m. ET on November 23, 2009 and thereafter schedule the matter for a future hearing as to the merits of such Claim.⁸

73. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection by the Objection Deadline, as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing for all purposes in these bankruptcy cases, modifying and/or reclassifying the Claims as set forth herein.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

74. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this

⁸ In accordance with the Omnibus Objection Procedures Order, Claimants who respond to the Objection do not need to appear at the status conference.

Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

75. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Objection, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

76. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &
October 21, 2009 FLOM, LLP
Gregg M. Galardi, Esq.
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(302) 651-3000

- and -

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Chicago, Illinois 60606-7120
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
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901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

EXHIBIT A

(Order)

Gregg M. Galardi, Esq.
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Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
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155 North Wacker Drive
Chicago, Illinois 60606-7120
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**ORDER SUSTAINING DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO
CLAIMS (DISALLOWANCE OF CERTAIN ALLEGED ADMINISTRATIVE EXPENSES
ON ACCOUNT OF EMPLOYEE OBLIGATIONS)**

Upon the objection (the "Objection")¹ of the Debtors
for entry of an order, pursuant to Bankruptcy Code sections 105,
502 and 503, Bankruptcy Rule 3007, and Local Rule 3007-1,
seeking, among other things, that the Claims specifically

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

identified on Exhibit C attached to the Objection be disallowed; and it appearing that notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested in the Objection is in the best interest of the Debtors, their estates and creditors and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefore, it is hereby

ORDERED ADJUDGED AND DECREED that:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.
3. The Debtors' rights and abilities to object to any claim, including any Existing Claim, on any grounds and on any bases are hereby preserved in their entirety.
4. The Debtors shall serve a copy of this Order on the claimants included on the exhibit to this Order on or before five (5) business days from the entry of this Order.

5. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
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- and -

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

 /s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)

Debtors' Fifty-Sixth Omnibus Objection to Claims
Objection to Certain HR Administrative Claims - Disallow

Exhibit B - Claimants and Related Claims Subject To Fifty-Sixth Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
BESANKO BRUCE H	14337	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BESANKO BRUCE H	14336	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRADLEY, THOMAS C	14240	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRADLEY, THOMAS C	14236	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRADLEY, THOMAS C	14238	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRADSHAW, CATHERINE W	14188	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BREITENBECHER, KELLY	13936	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRIAN S BRADLEY	14086	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRIAN S BRADLEY	14044	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRIAN S BRADLEY	14085	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
BRIAN S BRADLEY	14084	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
CALABREE, LEONARD	13825	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
CZERWONKA, DAVID JOHN	14377	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
CZERWONKA, DAVID JOHN	13859	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
CZERWONKA, DAVID JOHN	14376	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
DAVID R STRAUSS	13756	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
DEAN KITTEL	13806	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
DEAN KITTEL	13799	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
DEASON STEPHEN N	14340	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
DOMSTER, DAVID J	14400	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
ELIZABETH R WARREN	13528	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
ELLEN DISISTO MITCHELL	14413	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
ENGIN, OGUZHAN	13850	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
ENGIN, OGUZHAN	13725	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
EUGENE O MITCHELL	14298	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
EVAN MELSHEIMER	13489	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
FATH, ANNE B	13873	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
FATH, ANNE B	13810	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
FAY LAWRENCE	14365	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
FRANCIS E TELEGADAS	13622	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
FRANK URSO	13852	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GARD, SCOTT A	14300	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GARY KRUEGER	13656	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GARY KRUEGER	13657	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW

Claim Holder	Claim	Exhibit
GARY KRUEGER	13655	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GEITH, JON C	13885	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GEITH, JON C	14173	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
GEITH, JON C	14025	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JAMES LUBARY	14246	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JAMES LUBARY	14320	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JEFF MCDONALD	13879	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JESSE LEHMAN	14654	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JESSE LEHMAN	14628	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JESSE LEHMAN	14653	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOHN KELLY	13659	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOHN T HARLOW	13776	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOHN T HARLOW	14050	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOLY, RUSSELL	13818	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOLY, RUSSELL	13890	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JOLY, RUSSELL	13857	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JONAS JR, ERIC A	13780	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
JONAS JR, ERIC A	13788	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
KALAFATIS, CHRIS	14112	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
KALAFATIS, CHRIS	14113	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAMBERT GAFFNEY, LAURIE	14011	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAURA MCDONALD	14318	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAURA MCDONALD	14301	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAURA MCDONALD	14422	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAWRENCE W FAY	13863	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAWRENCE W FAY	13864	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LAWRENCE W FAY	13862	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LEOPOLD, JEFFREY R	14384	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
LINDA H CASTLE	13803	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MARK E OLIVER	14535	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MARK E OLIVER	14536	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MASCOLA, DENISE	14156	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MASCOLA, DENISE	14157	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MASCOLA, DENISE	14153	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MAUREEN A LALONDE	13832	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MICHAEL BEAM	13408	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MICHAEL BEAM	13409	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MICHAEL D GOODE	14107	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MIKE NICHOLS	13493	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MIKE NICHOLS	13490	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
MIKE NICHOLS	13494	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW

Claim Holder	Claim	Exhibit
OGUZHAN ENGIN	14172	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
OMAR TAWIL	14324	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
PAUL J SEIVERD	13860	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
PETER GRESSENS	13510	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
PETER M GRESSENS	13511	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
PIETRANTONI, ANN	14189	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
RAMSEY, DANIEL W	13967	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
ROLAND L FINCH	14395	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
SALON RICHARD E	13321	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
SCOTT D MAINWARING	13833	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
SHANE M KITTEL	13805	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
SHANE M KITTEL	13798	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
SUBETTO, ROBERT GLEN	14385	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TODD ZIMMERMAN	13433	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TOLLIVER, DAVID W	14159	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TONY, DAVIS	14115	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TROXELL, LESLIE J	14145	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TROXELL, LESLIE J	14147	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
TROXELL, LESLIE J	14146	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
VEASEY, WILLIAM	14191	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
VONBECHMANN, DAWN W	13948	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
WAYNE BERKLEY LUCK	14334	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
WIMMER JR, JAMES H	13959	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
YOST, DOUG A	14184	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
YOST, DOUG A	14190	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
YOUNG KEN J	13625	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
YOUNG KEN J	13626	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW
YOUNG KEN J	13624	EXHIBIT C - DEBTORS' FIFTY-SIXTH OMNIBUS OBJECTION TO CERTAIN HR ADMINISTRATIVE CLAIMS - DISALLOW

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
BESANKO BRUCE H 191 FARMINGTON RD LONGMEADOW, MA 01106	14336	Secured: Priority: Administrative 1,000,000.00 503(b)(9): Unsecured: Total: \$1,000,000.00	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	3827
BESANKO BRUCE H 191 FARMINGTON RD LONGMEADOW, MA 01106	14337	Secured: Priority: Administrative 2,203,668.90 503(b)(9): Unsecured: Total: \$2,203,668.90	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	3820
BRADLEY, THOMAS C 2801 SAVAGE VIEW DR MIDLOTHIAN, VA 23112	14240	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	4897
BRADLEY, THOMAS C 2801 SAVAGE VIEW DR MIDLOTHIAN, VA 23112	14236	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	4902
BRADLEY, THOMAS C 2801 SAVAGE VIEW DR MIDLOTHIAN, VA 23112	14238	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	4901
BRADSHAW, CATHERINE W 3617 BUCHANAN CT RICHMOND, VA 23233	14188	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	7400

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
BREITENBECHER, KELLY WILLIAM A GRAY & PETER M PEARL & C THOMAS EBEL ESQS SANDS ANDERSON MARKS & MILLER PC 801 E MAIN ST STE 1800 PO BOX 1998 RICHMOND, VA 23218-1998	13936	Secured: Priority: Administrative 1,502,166.00 503(b)(9): Unsecured: Total: \$1,502,166.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7786
BRIAN S BRADLEY 2400 ODENDRON COURT RICHMOND, VA 23233	14086	Secured: Priority: Administrative 2,670,000.00 503(b)(9): Unsecured: Total: \$2,670,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8131
BRIAN S BRADLEY 2400 ODENDRON COURT RICHMOND, VA 23233	14084	Secured: Priority: Administrative 162,500.00 503(b)(9): Unsecured: Total: \$162,500.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8135
BRIAN S BRADLEY 2400 ODENDRON COURT RICHMOND, VA 23233	14085	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8141
BRIAN S BRADLEY 2400 ODENDRON COURT RICHMOND, VA 23233	14044	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8133

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
CALABREE, LEONARD 176 WILLIAM FEATHER DR VOORHEES, NJ 08043	13825	Secured: Priority: Administrative 20,000.00 503(b)(9): Unsecured: Total: \$20,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7140
CZERWONKA, DAVID JOHN 12108 COUNTRY HILLS WY GLEN ALLEN, VA 23059	14377	Secured: Priority: Administrative 135,000.00 503(b)(9): Unsecured: Total: \$135,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	9487
CZERWONKA, DAVID JOHN 12108 COUNTRY HILLS WY GLEN ALLEN, VA 23059	14376	Secured: Priority: Administrative 175,000.00 503(b)(9): Unsecured: Total: \$175,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	9487
CZERWONKA, DAVID JOHN 12108 COUNTRY HILLS WY GLEN ALLEN, VA 23059	13859	Secured: Priority: Administrative 375,800.00 503(b)(9): Unsecured: Total: \$375,800.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	9487
DAVID R STRAUSS 5204 DAVENPORT PL ROSWELL, GA 30075	13756	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/25/2009	CIRCUIT CITY STORES, INC. (08-35653)	4784
DEAN KITTEL 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	13799	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/26/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)	7518

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
DEAN KITTEL 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	13806	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	7518
DEASON STEPHEN N 2701 E BRIGSTOCK RD MIDLOTHIAN, VA 23113-3900	14340	Secured: Priority: Administrative 125,000.00 503(b)(9): Unsecured: Total: \$125,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	5172
DOMSTER, DAVID J 7300 LOOKOUT DR RICHMOND, VA 23225	14400	Secured: Priority: Administrative 218,542.66 503(b)(9): Unsecured: Total: \$218,542.66	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	7169
ELIZABETH R WARREN 1824 HANOVER AVE RICHMOND, VA 23220	13528	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/19/2009	CIRCUIT CITY STORES, INC. (08-35653)	4377
ELLEN DISISTO MITCHELL 11101 PARK RIDGE RD FREDERICKSBURG, VA 22408	14413	Secured: Priority: Administrative 62,500.00 503(b)(9): Unsecured: Total: \$62,500.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	6610
ENGIN, OGUZHAN 3608 KIMBERLY LN DOVER, PA 17315	13725	Secured: Priority: Administrative 135,000.00 503(b)(9): Unsecured: Total: \$135,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8217

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
ENGIN, OGUZHAN 3608 KIMBERLY LN DOVER, PA 17315	13850	Secured: Priority: Administrative 30,000.00 503(b)(9): Unsecured: Total: \$30,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8212
EUGENE O MITCHELL 808 LAKECREST AVE APT 103 HIGH POINT, NC 27265-2173	14298	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	2523
EVAN MELSHEIMER 3056 SALMON ST PHILADELPHIA, PA 19134	13489	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/24/2009	CIRCUIT CITY STORES, INC. (08-35653)	8623
FATH, ANNE B 9608 GASLIGHT PL RICHMOND, VA 23229	13810	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8657
FATH, ANNE B 9608 GASLIGHT PL RICHMOND, VA 23229	13873	Secured: Priority: Administrative 37,147.50 503(b)(9): Unsecured: Total: \$37,147.50	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8658
FAY LAWRENCE 2500 MAPLE HALL CT MIDLOTHIAN, VA 23113	14365	Secured: Priority: Administrative 20,000.00 503(b)(9): Unsecured: Total: \$20,000.00	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	7103

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
FRANCIS E TELEGADAS 8204 YOLANDA RD RICHMOND, VA 23229	13622	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: _____ Total: UNL	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5673
FRANK URSO 3070 FOULK RD GARNET VALLEY, PA 19061	13852	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: _____ Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	5233
GARD, SCOTT A 3013 HAWK SPRING HILL HUNTINGTON, IN 46750	14300	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: _____ Total: \$15,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8752
GARY KRUEGER 835 NORRIS SHORES DR SHARPS CHAPEL, TN 37866	13657	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: _____ Total: \$40,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5901
GARY KRUEGER 835 NORRIS SHORES DR SHARPS CHAPEL, TN 37866	13656	Secured: Priority: Administrative 634.70 503(b)(9): Unsecured: _____ Total: \$634.70	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5241
GARY KRUEGER 835 NORRIS SHORES DR SHARPS CHAPEL, TN 37866	13655	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: _____ Total: \$40,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	6203

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
GEITH, JON C C O ROBERT A CANFIELD CANFIELD BAER LLP 2201 LIBBIE AVE STE 200 RICHMOND, VA 23230	14025	Secured: Priority: Administrative 93,120.00 503(b)(9): Unsecured: Total: \$93,120.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	4811
GEITH, JON C C O ROBERT A CANFIELD CANFIELD BAER LLP 2201 LIBBIE AVE STE 200 RICHMOND, VA 23230	13885	Secured: Priority: Administrative 270,000.00 503(b)(9): Unsecured: Total: \$270,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	5434
GEITH, JON C C O ROBERT A CANFIELD CANFIELD BAER LLP 2201 LIBBIE AVE STE 200 RICHMOND, VA 23230	14173	Secured: Priority: Administrative 125,000.00 503(b)(9): Unsecured: Total: \$125,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	4804
JAMES LUBARY 3161 DRUID LN LOS ALAMITOS, CA 90720	14246	Secured: Priority: Administrative 633,160.00 503(b)(9): Unsecured: Total: \$633,160.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	9067, 9070, 8754
JAMES LUBARY 3161 DRUID LN LOS ALAMITOS, CA 90720	14320	Secured: Priority: Administrative 633,160.00 503(b)(9): Unsecured: Total: \$633,160.00	06/30/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)	9067,9070, 8754
JEFF MCDONALD 5540 QUAIL RIDGE TER CHESTERFIELD, VA 23832	13879	Secured: Priority: Administrative 657,814.00 503(b)(9): Unsecured: Total: \$657,814.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7583

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
JESSE LEHMAN 12 CONNELLY AVE BUDD LAKE, NJ 07828	14628	Secured: Priority: Administrative 264,000.00 503(b)(9): Unsecured: Total: \$264,000.00	09/14/2009	CIRCUIT CITY STORES, INC. (08-35653)	7426, 7427, 7424
JESSE LEHMAN 12 CONNELLY AVE BUDD LAKE, NJ 07828	14653	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	09/14/2009	CIRCUIT CITY STORES, INC. (08-35653)	7427
JESSE LEHMAN 12 CONNELLY AVE BUDD LAKE, NJ 07828	14654	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	09/14/2009	CIRCUIT CITY STORES, INC. (08-35653)	7426
JOHN KELLY 428 GROUNDHOG COLLEGE RD WEST CHESTER, PA 19382	13659	Secured: Priority: Administrative 2,180,869.44 503(b)(9): Unsecured: Total: \$2,180,869.44	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5120,5116, 6439
JOHN T HARLOW 9 TIDE MILL RD SAINT JAMES, NY 11780	14050	Secured: Priority: Administrative 240,000.00 503(b)(9): Unsecured: Total: \$240,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	7054
JOHN T HARLOW 9 TIDE MILL RD SAINT JAMES, NY 11780	13776	Secured: Priority: Administrative 2,160,000.00 503(b)(9): Unsecured: Total: \$2,160,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	10269

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
JOLY, RUSSELL 5318 WOODSTONE CT LOUISA, VA 23093	13818	Secured: Priority: Administrative 135,000.00 503(b)(9): Unsecured: Total: \$135,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	6461
JOLY, RUSSELL 5318 WOODSTONE CT LOUISA, VA 23093	13890	Secured: Priority: Administrative 390,300.00 503(b)(9): Unsecured: Total: \$390,300.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	6465
JOLY, RUSSELL 5318 WOODSTONE CT LOUISA, VA 23093	13857	Secured: Priority: Administrative 155,000.00 503(b)(9): Unsecured: Total: \$155,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	6467
JONAS JR, ERIC A 2 ANNETTE AVE EDGEWATER, NJ 07020	13780	Secured: Priority: Administrative 600,000.00 503(b)(9): Unsecured: Total: \$600,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	6527
JONAS JR, ERIC A 2 ANNETTE AVE EDGEWATER, NJ 07020	13788	Secured: Priority: Administrative 1,312,872.00 503(b)(9): Unsecured: Total: \$1,312,872.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	6526
KALAFATIS, CHRIS 8326 HAWK NEST DR RICHMOND, VA 23227	14112	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	5892

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
KALAFATIS, CHRIS 8326 HAWK NEST DR RICHMOND, VA 23227	14113	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	5892
LAMBERT GAFFNEY, LAURIE C O ROBERT A CANFIELD 2201 LIBBIE AVE STE 200 RICHMOND, VA 23230	14011	Secured: Priority: Administrative 125,000.00 503(b)(9): Unsecured: Total: \$125,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7853
LAURA MCDONALD 1017 THE PRESERVE DR MAIDENS, VA 23102	14318	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	8101
LAURA MCDONALD 1017 THE PRESERVE DR MAIDENS, VA 23102	14422	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	8105
LAURA MCDONALD 1017 THE PRESERVE DR MAIDENS, VA 23102	14301	Secured: Priority: Administrative 19,050.00 503(b)(9): Unsecured: Total: \$19,050.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	8111
LAWRENCE W FAY 472 DURANGO AVE BROOMFIELD, CO 80020	13863	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	7104

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
LAWRENCE W FAY 472 DURANGO AVE BROOMFIELD, CO 80020	13864	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: _____ Total: UNL	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	7099
LAWRENCE W FAY 472 DURANGO AVE BROOMFIELD, CO 80020	13862	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: _____ Total: UNL	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	10842
LEOPOLD, JEFFREY R MICHAEL D MUELLER & AUGUSTUS C EPS JR & JENNIFER M MCLEMORE CHRISTIAN & BARTON LLP 909 E MAIN ST STE 1200 RICHMOND, VA 23219	14384	Secured: Priority: Administrative 10,815.20 503(b)(9): Unsecured: _____ Total: \$10,815.20	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	6088
LINDA H CASTLE 5601 HUNTERS GLEN DR GLEN ALLEN, VA 23059	13803	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: _____ Total: \$40,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5480
MARK E OLIVER 523 HAROLDS DR MANAKIN SABOT, VA 23103	14535	Secured: Priority: Administrative 270,000.00 503(b)(9): Unsecured: _____ Total: \$270,000.00	08/03/2009	CIRCUIT CITY STORES, INC. (08-35653)	6237,6233
MARK E OLIVER 523 HAROLDS DR MANAKIN, VA 23103	14536	Secured: Priority: Administrative 125,000.00 503(b)(9): Unsecured: _____ Total: \$125,000.00	08/03/2009	CIRCUIT CITY STORES, INC. (08-35653)	6237

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
MASCOLA, DENISE 23311 TRIPLE CROWN DR RUTHER GLEN, VA 22546	14157	Secured: Priority: Administrative 19,050.00 503(b)(9): Unsecured: Total: \$19,050.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	9447
MASCOLA, DENISE 23311 TRIPLE CROWN DR RUTHER GLEN, VA 22546	14156	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	9442
MASCOLA, DENISE 23311 TRIPLE CROWN DR RUTHER GLEN, VA 22546	14153	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	9446
MAUREEN A LALONDE 9508 SPRING MOSS TERR GLEN ALLEN, VA	13832	Secured: Priority: Administrative 26,350.00 503(b)(9): Unsecured: Total: \$26,350.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	4391, 4387
MICHAEL BEAM 5227 SCOTSGLEN DR GLEN ALLEN, VA 23059	13409	Secured: Priority: Administrative 2,381.25 503(b)(9): Unsecured: Total: \$2,381.25	06/17/2009	CIRCUIT CITY STORES, INC. (08-35653)	6023
MICHAEL BEAM 5227 SCOTSGLEN DR GLEN ALLEN, VA 23059	13408	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/17/2009	CIRCUIT CITY STORES, INC. (08-35653)	6024

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
MICHAEL D GOODE 4537 MOCKINGBIRD LN MAIDEN, NC 28650	14107	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8206
MIKE NICHOLS 111 AVONBROOK WALLINGFORD, PA 19086	13493	Secured: Priority: Administrative 135,000.00 503(b)(9): Unsecured: Total: \$135,000.00	06/24/2009	CIRCUIT CITY STORES, INC. (08-35653)	4210
MIKE NICHOLS 111 AVONBROOK WALLINGFORD, PA 19086	13494	Secured: Priority: Administrative 200,000.00 503(b)(9): Unsecured: Total: \$200,000.00	06/24/2009	CIRCUIT CITY STORES, INC. (08-35653)	4212
MIKE NICHOLS 111 AVONBROOK WALLINGFORD, PA 19086	13490	Secured: Priority: Administrative 30,000.00 503(b)(9): Unsecured: Total: \$30,000.00	06/24/2009	CIRCUIT CITY STORES, INC. (08-35653)	5628
OGUZHAN ENGIN 3608 KIMBERLY LN DOVER, PA 17315	14172	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8215
OMAR TAWIL 7 MERRILL HILL LADERA RANCH, CA 92883	14324	Secured: Priority: Administrative 309,647.50 503(b)(9): Unsecured: Total: \$309,647.50	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	6652,6649, 6651

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
PAUL J SEIVERD 82 WOODALL RD PERRYVILLE, MD 21903	13860	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7085
PETER GRESENS 14306 POST MILL DR MIDLOTHIAN, VA 23113	13510	Secured: Priority: Administrative 635.00 503(b)(9): Unsecured: Total: \$635.00	06/25/2009	CIRCUIT CITY STORES, INC. (08-35653)	8783
PETER M GRESENS 14306 POST MILL DR MIDLOTHIAN, VA 23113	13511	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/25/2009	CIRCUIT CITY STORES, INC. (08-35653)	8781
PIETRANTONI, ANN 3209 SHERWOOD BLUFF TER POWHATAN, VA 23139	14189	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	7432
RAMSEY, DANIEL W 7405 THREE CHOPT RD RICHMOND, VA 23226	13967	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	7034
ROLAND L FINCH 4137 STONY LN DOYLESTOWN, PA 18902	14395	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/23/2009	CIRCUIT CITY STORES, INC. (08-35653)	2532

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
SALON RICHARD E 1350 AUTUMN BREEZE DR OILVILLE, VA 23129	13321	Secured: Priority: Administrative 20,000.00 503(b)(9): Unsecured: Total: \$20,000.00	06/11/2009	CIRCUIT CITY STORES, INC. (08-35653)	5190
SCOTT D MAINWARING 5608 BELSTEAD LN GLEN ALLEN, VA 23059	13833	Secured: Priority: Administrative 40,000.00 503(b)(9): Unsecured: Total: \$40,000.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	8907
SHANE M KITTEL 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	13798	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/26/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)	7514
SHANE M KITTEL 220 WRIGHT ST NO 206 LAKEWOOD, CO 80228	13805	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	7514
SUBETTO, ROBERT GLEN 621 PRIMROSE LN ALLENTOWN, PA 18104	14385	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: Total: UNL	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	6503
TODD ZIMMERMAN 4172 ANTELOPE CT NO 112 MECHANICSBURG, PA 17050	13433	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/15/2009	CIRCUIT CITY STORES, INC. (08-35653)	7821

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
TOLLIVER, DAVID W 3100 H WESTBURY LAKE DR CHARLOTTE, NC 28269	14159	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	7601
TONY, DAVIS 11220 BUCKHEAD CT MIDLOTHIAN, VA 23113	14115	Secured: Priority: Administrative 493,200.00 503(b)(9): Unsecured: Total: \$493,200.00	06/29/2009	CIRCUIT CITY STORES, INC. (08-35653)	9195,9122, 9092,9095
TROXELL, LESLIE J 5004 PARK MEADOWS WY GLEN ALLEN, VA 23059	14145	Secured: Priority: Administrative 78,800.00 503(b)(9): Unsecured: Total: \$78,800.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8003
TROXELL, LESLIE J 5004 PARK MEADOWS WY GLEN ALLEN, VA 23059	14147	Secured: Priority: Administrative 125,000.00 503(b)(9): Unsecured: Total: \$125,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8010
TROXELL, LESLIE J 5004 PARK MEADOWS WY GLEN ALLEN, VA 23059	14146	Secured: Priority: Administrative 135,000.00 503(b)(9): Unsecured: Total: \$135,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8001
VEASEY, WILLIAM 12541 VALLEY PINE DR LOUISVILLE, KY 40299	14191	Secured: Priority: Administrative 15,000.00 503(b)(9): Unsecured: Total: \$15,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	4957

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
VONBECHMANN, DAWN W C O NEIL E MCCULLAGH CANTOR ARKEMA PC 1111 E MAIN ST 16TH FL PO BOX 561 RICHMOND, VA 23218-0561	13948	Secured: Priority: Administrative 62,500.00 503(b)(9): Unsecured: Total: \$62,500.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	8648
WAYNE BERKLEY LUCK WAYNE B LUCK 8954 KINGS CHARTER DR MECHANICSVILLE, VA 23116	14334	Secured: Priority: Administrative 447,396.00 503(b)(9): Unsecured: Total: \$447,396.00	07/01/2009	CIRCUIT CITY STORES, INC. (08-35653)	6982
WIMMER JR, JAMES H MICHAEL D MUELLER ESQ AND AUGUSTUS C EPPS JR ESQ AND JENNIFER M MCLEMORE ESQ CHRISTIAN & BARTON LLP 909 E MAIN ST STE 1200 RICHMOND, VA 23219	13959	Secured: Priority: Administrative 260,000.00 503(b)(9): Unsecured: Total: \$260,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	9584
YOST, DOUG A 42 VAN ALLEN RD GLEN ROCK, NJ 07452	14190	Secured: Priority: Administrative 62,500.00 503(b)(9): Unsecured: Total: \$62,500.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	3135
YOST, DOUG A 42 VAN ALLEN RD GLEN ROCK, NJ 07452	14184	Secured: Priority: Administrative 120,000.00 503(b)(9): Unsecured: Total: \$120,000.00	06/30/2009	CIRCUIT CITY STORES, INC. (08-35653)	3376

* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR	UNSECURED CLAIM NUMBER
YOUNG KEN J KEN J YOUNG 2836 BAYHILL WOODS COVE COLLIERVILLE, TN 38017	13624	Secured: Priority: Administrative 155,000.00 503(b)(9): Unsecured: Total: \$155,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	7603
YOUNG KEN J KEN J YOUNG 2836 BAYHILL WOODS COVE COLLIERVILLE, TN 38017	13626	Secured: Priority: Administrative 428,492.00 503(b)(9): Unsecured: Total: \$428,492.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5162
YOUNG KEN J KEN J YOUNG 2836 BAYHILL WOODS COVE COLLIERVILLE, TN 38017	13625	Secured: Priority: Administrative 270,000.00 503(b)(9): Unsecured: Total: \$270,000.00	06/26/2009	CIRCUIT CITY STORES, INC. (08-35653)	5131

Total: 103 \$23,754,072.15

* "UNL" denotes an unliquidated claim.

EXHIBIT D

(The Long-Term Incentive Program Sample Letter)



October 9, 2008

Dear [REDACTED]

Congratulations! The Compensation and Personnel Committee of the Board of Directors (the "Committee") has awarded you a long-term cash incentive award (the "Award") subject to the terms of this Award letter. The purpose of this Award is to reward, motivate and retain associates who are key to our turnaround efforts and long term success of Circuit City Stores, Inc. (the "Company"). To accept this Award, please sign this letter, and fax it as instructed in Section 6 below.

Subject to the requirements and limitations set forth in this Award letter, your Target Cash Incentive Award, Maximum Cash Incentive Award, and Award Date are as follows:

Target Cash Incentive Award: [REDACTED]

Maximum Cash Incentive Award: [REDACTED]

Award Date: September 29, 2008

This Award is based on performance of the Company over time and the amount that you can earn at each Vest Date under the Award is subject to meeting the Performance Conditions as outlined below. For purposes of the Performance Conditions, the following definitions apply:

Minimum Availability: maintaining excess availability under all of the Company's existing or future credit facilities in effect as of February 28, 2009, as such existing or future credit facilities may be amended, modified, superseded or supplemented, through February 28, 2009; and

Closing Stock Price: closing stock price as reported by the exchange or market on which the Company's common stock generally has the greatest trading volume.

The schedule of Vest Dates, the corresponding target amounts and Performance Conditions for each date are as follows:

1 st Vest Date:	July 1, 2009
Targeted Amount Vesting:	[REDACTED]
Performance Condition:	Minimum Availability

2nd Vest Date: January 1, 2010
Targeted Amount Vesting: [REDACTED]
Performance Condition: Total shareholder return based on the following stock prices:

Closing Stock Price on Dec. 31, 2009	% Payout of Targeted Amount Vesting
less than \$3.00	0%
\$3.00-\$3.99	75%
\$4.00-\$4.99	100%
\$5.00-\$5.99	125%
\$6.00-\$6.99	175%
\$7.00-\$7.99	200%
\$8.00-\$8.99	225%
\$9.00 or greater	250%

3rd Vest Date: July 1, 2010
Targeted Amount Vesting: [REDACTED]
Performance Condition: Total shareholder return based on the following stock prices:

Closing Stock Price on Vest Date	% Payout of Targeted Amount Vesting
less than \$4.00	0%
\$4.00-\$4.99	75%
\$5.00-\$5.99	100%
\$6.00-\$6.99	125%
\$7.00-\$7.99	175%
\$8.00-\$8.99	200%
\$9.00-\$9.99	225%
\$10.00 or greater	250%

If on the specified Vest Date no amount is earned or an amount less than the Targeted Amount is earned, the unearned portion of the Targeted Cash Incentive Amount for that Vest Date will roll-forward to the next Vest Date and may be earned if the minimum Performance Condition for the next Vest Date is achieved. Any amounts that are rolled forward to the next Vest Date are not eligible for more than a Target (100%) payout.

For purposes of the vesting and forfeiture requirements that follow, your employment with the "Company" includes your employment with Circuit City Stores, Inc. or with a parent or subsidiary of Circuit City Stores, Inc. within the meaning of section 424(e) and (f) of the Internal Revenue Code of 1986, as amended.

Your right to receive the portion of your Award corresponding to each of the above Vest Dates is contingent on (i) your agreeing to the terms of this Award by signing and faxing this letter, and (ii) your remaining continuously employed on a full-time active basis with the Company through and including the corresponding Vest Date. If you satisfy these

requirements, the portion of your Award that becomes vested will be paid to you in a single lump sum cash payment within 75 days following the Vest Date. In the event that you are on a leave of absence on the Vest Date, the portion of your Award that would have vested on that date will not vest until you return to active full-time employment with the Company and will then be paid within 75 days after your return.

Forfeiture. If prior to becoming fully vested in your Award, (i) your employment with the Company terminates for any reason other than your death or permanent disability, or (ii) your employment status with the Company changes to part-time, or (iii) you retire from the Company, then the unvested portion of your Award will be forfeited as of the date of your termination, change in status, or retirement, as the case may be

If your employment with the Company terminates on or before a Vest Date because of death or permanent disability, then the portion of your Target Cash Incentive Award that is scheduled to vest on a future Vest Date will vest as of the date of your death or termination for disability (assuming you otherwise meet the requirements under this Award letter), and will be paid out in a lump sum cash payment within 75 days after your death or disability.

The Committee will determine whether a permanent disability exists for purposes of the foregoing, and such determination will be conclusive and binding.

Other terms relevant to this Award letter are set forth below.

1. **Modification.** The Committee may unilaterally modify the terms of this Award letter after the Award Date provided that your consent is obtained with respect to any modification that would be detrimental to your rights hereunder, except that your consent will not be required to the extent any such modification is to comply with applicable law.

2. **Change of Control.** If you remain continuously employed on a full-time active basis with the Company through and including the date on which a Change of Control of the Company occurs, then any unvested portion of your outstanding Target Cash Incentive Award will vest as of such date and will be paid to you in a lump sum cash payment within 75 days thereafter. For this purpose, "Change of Control" has the meaning set forth in the Circuit City Stores, Inc. 2003 Stock Incentive Plan, as amended and restated, effective December 14, 2006, and that definition is incorporated by reference, and made a part of this Award letter.

The following provides a brief summary of the definition of Change of Control under the 2003 Stock Plan. This is intended only as a summary, and any determination of whether a Change of Control has actually occurred will be subject to the full definition set forth in the 2003 Stock Plan. In general, a Change of Control will occur upon any of the following events: (i) a third party acquires 35% of the Company's outstanding stock; (ii) the incumbent members of the Company's Board of Directors cease to be a majority of the Board (for this purpose, "incumbent members" includes directors whose election was approved by a majority of the Board); (iii) a reorganization, merger or consolidation of the Company or sale or other disposition of all or substantially all of the assets of the Company; or (iv) the consummation of a plan of complete liquidation or dissolution of the Company.

3. **Withholding Taxes.** On the Vest Date, you will have taxable income equal to the amount of your vested Award, and the Company will withhold the amount of taxes required to be withheld or paid.

4. **Interpretation.** The interpretation and construction of any provision or term of this Award letter by the Committee will be final and conclusive. The terms of this Award letter and all actions taken hereunder will be governed by the laws of the Commonwealth of Virginia, without regard to the conflict of law provisions of any jurisdiction.

5. **Miscellaneous.**

a. This Award letter is the entire agreement between you and the Company concerning the Award granted hereunder.

b. Nothing in this Award letter confers any right to continued employment with the Company, or affects the Company's right to terminate an associate's employment at any time, with or without notice, and with or without cause.

c. The Company has no obligation to contribute any assets to a trust or other entity or otherwise to segregate any assets, or maintain separate accounts, for the purpose of satisfying the Award obligation hereunder.

6. **Acceptance of this Award.** In order for your Award to become effective, you must accept it by signing this letter and faxing the entire letter as soon as possible, but in no event later than November 1, 2008 to 757-299-8412.

Your signature will also constitute your agreement to the terms and conditions contained in this letter.

Sincerely,



Eric A. Jonas, Jr.
Senior Vice President
Human Resources

ACCEPTED:



Associate Signature



Printed Name

11/6/08

Date

EXHIBIT E

(The Cash Retention And
Long-Term Cash Award Programs Letters.)



January 4, 2008

Dear [REDACTED]

Circuit City Stores, Inc. (the "Company") would like to support key associates through a cash award program that provides an incentive to work for the Company's long-term success. Accordingly, I am pleased to inform you that, effective January 1, 2008, you have been awarded the following long-term cash award, which will be payable upon vesting:

Long-Term Cash Award: [REDACTED]

Your award is subject to the conditions set forth in this letter and to your signing and faxing this letter as instructed further below.

This long-term incentive is a three-year program, with vesting at the end of each of the first, second, and third years. If you remain continuously employed by the Company in a full-time active position from January 1, 2008 through and including:

- January 1, 2009, you will be 33.3% vested in your award and entitled to an initial cash payment equal to 33.3% of your total long-term cash award;
- January 1, 2010, you will be 66.6% vested in your award and entitled to a second cash payment equal to 33.3% of your total long-term cash award;
- January 1, 2011, you will be 100% vested in your award and entitled to a third cash payment equal to 33.4% of your total long-term cash award.

The portion of your award that vests will be paid out following the end of the corresponding vesting period. The vesting of all or part of your award is a taxable event. Accordingly, upon distribution of each payment, the Company will withhold applicable federal, state, and local taxes from this payment.

If your active employment with the Company is terminated for any reason on or before a vesting date, or if you move to a part-time position on or before the vesting date, then the portion of your award that has not yet vested will be forfeited immediately upon the termination of your employment or upon your change to part-time status.

If you remain continuously employed in a full-time active position with the Company through and including the date on which a "Change of Control" of the Company occurs, then any portion of your award that has not yet vested will vest as of such Change of Control date. For this purpose, "Change of Control" has the meaning set forth in the

Circuit City Stores, Inc. 2003 Stock Incentive Plan, as amended and restated, effective December 14, 2006, and that definition is incorporated by reference into, and made a part of, this letter. Generally, a Change of Control will be deemed to occur upon any of the following events: (i) the acquisition by any person or entity of 35% or more of either the Company's outstanding shares or the combined voting power of the then outstanding securities of the Company entitled to vote generally in the election of directors (but excluding certain acquisitions involving the Company or an affiliate, or by any benefit plan sponsored by the Company); (ii) the incumbent members of the Board of Directors of the Company (including any future directors whose election is approved by a majority of the incumbent members) cease to constitute a majority of the Board of Directors; (iii) the consummation of a reorganization, merger or consolidation of the Company or sale or other disposition of all or substantially all of the assets of the Company (with certain exceptions, as described in the 2003 Stock Incentive Plan); or (iv) the consummation of a plan of complete liquidation, dissolution, or sale of substantially all the assets of the Company.

Nothing in this letter confers any right to continued employment with the Company or affects the Company's right to terminate your employment at any time, with or without notice, and with or without cause.

You may not sell, give away or otherwise transfer your right to the award granted hereunder.

In order for your award to become effective, you must accept it by signing this letter and by faxing the entire letter as soon as possible, but in no event later than February 1, 2008, to 757-299-8412. Your signature will also constitute your agreement to the terms and conditions contained in this letter.

With this award, we express our confidence in your ability to help shape a Circuit City that will benefit our associates, our customers, and our shareholders for years to come.

Sincerely,



Eric A. Jonas, Jr.
Senior Vice President
Human Resources

ACCEPTED:


Associate Signature
Printed Name

1/14/08
Date



Circuit City Stores, Inc.
4455 High Street
Ann Arbor, MI 48106-1500

January 3, 2008

Dear [REDACTED]

Congratulations! The Compensation and Personnel Committee of the Board of Directors (the "Committee") has awarded you a special cash retention award (the "Award") subject to the terms of this Award letter. The purpose of this Award is to reward, motivate and retain management personnel who are key to the Company's turnaround efforts and long term success. To accept this Award, please sign the enclosed copy of this letter, and return it as indicated in item 6 below.

Subject to the requirements and limitations set forth in this Award letter, your Award, Award Date, and Vesting Dates are as follows:

Total Cash Retention Award: [REDACTED]

Award Date: January 1, 2008

<u>Vesting Dates</u>	<u>Vesting %</u>
January 1, 2009	50%
January 1, 2010	50%

For purposes of this Award letter, "Company" means Circuit City Stores, Inc. or a parent or subsidiary of Circuit City Stores, Inc. within the meaning of section 424(e) and (f) of the Internal Revenue Code of 1986, as amended.

Your right to receive the portion of your Award corresponding to the above Vesting Dates is contingent on (i) your agreeing to the terms of this Award by signing and returning the enclosed copy of this letter, and (ii) your remaining continuously employed on a full-time active basis with the Company through and including the corresponding Vesting Date. If you satisfy these requirements, the portion of your Award that becomes vested will be paid to you in a single lump sum cash payment within 75 days following the Vesting Date. Your right to this Award is not contingent on corporate or individual performance.

Forfeiture. If prior to becoming fully vested in your Award, (i) your employment with the Company terminates for any reason other than your death or permanent disability, or (ii) your employment status with the Company changes to part-time, or (iii) you retire from the Company, then the unvested portion of your Award will be forfeited as of the date of your termination, change in status, or retirement, as the case may be.

If your employment with the Company terminates on or before a Vesting Date because you die or become permanently disabled, then the portion of your Award scheduled to vest on such Vesting Date will vest as of the date of your death or termination for disability (assuming you otherwise meet the requirements under this Award letter), and any portion of your Award that would have vested on a subsequent Vesting Date will be forfeited. For example, if your employment terminates under these circumstances on or before January 1, 2009, the portion of your Award scheduled to vest on that date will vest, and any portion that would have vested on a subsequent Vesting Date will be forfeited.

The Committee will determine whether a permanent disability exists for purposes of the foregoing, and such determination will be conclusive and binding.

Other terms relevant to this Award letter are set forth below.

1. **Modification**. The Committee may unilaterally modify the terms of this Award letter after the Award Date provided that your consent is obtained with respect to any modification that would be detrimental to your rights hereunder, except that your consent will not be required to the extent any such modification is to comply with applicable law.

2. **Change of Control**. If you remain continuously employed on a full-time active basis with the Company through and including the date on which a Change of Control of the Company occurs, then notwithstanding any provision herein to the contrary, any restrictions hereunder on your outstanding Award shall lapse as of such date. For this purpose, "Change of Control" has the meaning set forth in the Circuit City Stores, Inc. 2003 Stock Incentive Plan, as amended and restated, effective December 14, 2006, and that definition is incorporated by reference into, and made a part of, this Award letter. Generally, a Change of Control will be deemed to occur upon any of the following events: (i) the acquisition by any person or entity of 35% or more of either the Company's outstanding shares or the combined voting power of the then outstanding securities of the Company entitled to vote generally in the election of directors (but excluding certain acquisitions involving the Company or an affiliate, or by any benefit plan sponsored by the Company); (ii) the incumbent members of the Board of Directors of the Company (including any future directors whose election is approved by a majority of the incumbent members) cease to constitute a majority of the Board of Directors; (iii) the consummation of a reorganization, merger or consolidation of the Company or sale or other disposition of all or substantially all of the assets of the Company (with certain exceptions, as described in the 2003 Stock Incentive Plan); or (iv) the consummation of a plan of complete liquidation, dissolution, or sale of substantially all the assets of the Company.

3. **Withholding Taxes**. On the Vesting Date, you will have taxable income equal to the amount of your vested Award, and the Company will withhold the amount of taxes required to be withheld or paid.

4. **Interpretation**. The interpretation and construction of any provision or term of this Award letter by the Committee will be final and conclusive. The terms of this Award letter and all actions taken hereunder will be governed by the laws of the

Commonwealth of Virginia, without regard to the conflict of law provisions of any jurisdiction.

5. Miscellaneous.

a. This Award letter is the entire agreement between you and the Company concerning the Award granted hereunder. If you are a party to an Employment Agreement with the Company, you agree that in the case of a conflict between the Employment Agreement and this Award letter, the terms of this Award letter will control.

b. Nothing in this Award letter confers any right to continued employment with the Company, or affects the Company's right to terminate an associate's employment at any time, with or without notice, and with or without cause.

c. The Company has no obligation to contribute any assets to a trust or other entity or otherwise to segregate any assets, or maintain separate accounts for the purpose of satisfying the Award obligation hereunder.

6. Acceptance of this Award. In order for your Award to become effective, you must accept it by signing and faxing a copy of this entire letter as soon as possible, but in no event later than February 1, 2008 to 757-299-8412.

Your signature will also constitute your agreement to the terms and conditions contained in this letter.

Sincerely,



Eric A. Jonas, Jr.
Senior Vice President
Human Resources

ACCEPTED:



Associate Signature



Printed Name

1-21-08

Date